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Notice of Allowability	Application No.	Applicant(s)	
	10/792,328	ACHARYA ET AL.	
	Examiner	Art Unit	
	Holly Rickman	1773	
The MAILING DATE of this communication appears on the cover sheet with the correspondence address All claims being allowable, PROSECUTION ON THE MERITS IS (OR REMAINS) CLOSED in this application. If not included herewith (or previously mailed), a Notice of Allowance (PTOL-85) or other appropriate communication will be mailed in due course. THIS NOTICE OF ALLOWABILITY IS NOT A GRANT OF PATENT RIGHTS. This application is subject to withdrawal from issue at the initiative of the Office or upon petition by the applicant. See 37 CFR 1.313 and MPEP 1308.			
1. This communication is responsive to the amendment filed 10/26/06.			
2. The allowed claim(s) is/are 20-34,42-43 now renumbered 1-17.			
2.			
. Attachment(s)			
1. Notice of References Cited (PTO-892)	5. Notice of Informal Page 1	atent Application	
2. Notice of Draftperson's Patent Drawing Review (PTO-948)	6. ☐ Interview Summary Paper No./Mail Dat		
3. Information Disclosure Statements (PTO/SB/08), Paper No./Mail Date	7. Examiner's Amendr		
4. Examiner's Comment Regarding Requirement for Deposit	8. Examiner's Stateme	nt of Reasons for Allo	wance
of Biological Material	9.		

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REASONS FOR ALLOWANCE

The following is an examiner's statement of reasons for allowance: the claims are allowable over the closest prior art to Shukh et al. and Futamoto et al. for the reasons argued by Applicant in the response filed 10/26/06. Neither Shukh et al. nor Futamoto et al. teaches or suggests the newly added claim limitations requiring that the thickness of the first soft magnetic layer is greater than the thicknesses of each of the second and third soft magnetic layers. The prior art fails to teach or suggest a motivation to adjust the thicknesses of the soft magnetic layer taught by Shukh and Futamoto to arrive at the claimed invention.

Any comments considered necessary by applicant must be submitted no later than the payment of the issue fee and, to avoid processing delays, should preferably accompany the issue fee. Such submissions should be clearly labeled "Comments on Statement of Reasons for Allowance."

Any inquiry concerning this communication or earlier communications from the examiner should be directed to Holly Rickman whose telephone number is (571) 272-1514. The examiner can normally be reached on Monday-Friday 9:30-6:00.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Carol Chaney can be reached on (571) 272-1284. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

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Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see http://pair-direct.uspto.gov. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated

information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

Holly Rickman Primary Examiner Art Unit 1773

hr January 5, 2007